IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV

Appeal No. E/848/2010-EX(SM)

[Arising out of Order-in-Appeal No. 10 to 12/BPL/2009 dated 27.01.2010, by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Bhopal].

C.C.E. Bhopal **....Applicants**

Vs.

M/s. Rohit Surfactant (P) Ltd. **....Respondent**

Appearance:

Shri R.K. Mishra, DR for the Appellants
Ms. Rinki Arora, Advocate for the Respondent

CORAM:
Hon'ble Ms. Archana Wadhwa, Member (Judicial)

Date of Hearing: 02.02.2017

FINAL ORDER NO. 50655/2017-EX (SM)

Per Archana Wadhwa:

The short issue involved in the present appeal of the Revenue is as to whether the respondent is entitled to avail Cenvat Credit on service tax paid on outward transportation of their final product which is being sold by them on FOR Basis. Commissioner (A) by relying upon the precedent decisions of the Tribunal as also of Hon'ble Punjab & Haryana High Court in the case of ***Ambuja Cement Ltd. Vs. UOI 2009-TIOL-110-HC-P&H-ST*** has allowed the appeal of the assessee.

2. I find the issue is no more *res integra*. Apart from being covered by the Hon'ble Punjab & Haryana High Court's decision it is also seen that Larger Bench of the Tribunal in the case of ***ABB Ltd.***

Vs. CCE Bangalore 2009-TIOL-830-CESTAT-BANG-LB which stands confirmed by the Hon'ble High Court of Karnataka has held such credit to be admissible. The said decision stands followed by the Tribunal in number of appeals identically situated.

3. In view of the above, I find no reasons to interfere in the impugned order of Commissioner (A). Revenue's appeal is accordingly rejected.

[Dictated and pronounced in the open Court]

(Archana Wadhwa)
Member (Judicial)

Bhanu